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00116 7590 03/03/2005

PEARNE & GORDON LLP
 1801 EAST 9TH STREET
 SUITE 1200
 CLEVELAND, OH 44114-3108

04/05/2005 HBELETE2 00000053 10036718

01 FC:1501 1400.00 OP
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Susan K. Naughton

(Depositor's name)

Susan K. Naughton
 3-31-05

(Signature)

(Date)

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/036,718	12/21/2001	Yasuhito Watanabe	34202	5793

TITLE OF INVENTION: APPARATUS, METHOD, AND COMPUTER PROGRAM PRODUCT FOR ENCODING AUDIO SIGNAL

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	NO	\$1400	\$300	\$1700	06/03/2005

EXAMINER	ART UNIT	CLASS-SUBCLASS
LERNER, MARTIN	2654	704-200100

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).

☐ Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.

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2. For printing on the patent front page, list

(1) the names of up to 3 registered patent attorneys or agents OR, alternatively,

(2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

1. Pearne & Gordon LLP

2. _____

3. _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Matsushita Electric Industrial Co., Ltd.

Osaka, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): ☐ Individual ☒ Corporation or other private group entity ☐ Government

4a. The following fee(s) are enclosed:

☒ Issue Fee☒ Publication Fee (No small entity discount permitted)☐ Advance Order - # of Copies _____

4b. Payment of Fee(s):

☒ A check in the amount of the fee(s) is enclosed.☐ Payment by credit card. Form PTO-2038 is attached.☒ The Director is hereby authorized by charge the required fee(s), or credit any overpayment, to Deposit Account Number 16-0820 (enclose an extra copy of this form).

5. Change in Entity Status (from status indicated above)

☐ a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.☐ b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

The Director of the USPTO is requested to apply the Issue Fee and Publication Fee (if any) or to re-apply any previously paid issue fee to the application identified above.

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Authorized Signature _____

Date

31 Mar 05

Typed or printed name

Michael W. Garvey

Registration No.

35878

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